

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.E.A. No.90 of 2005
Date of decision: August 08, 2006

Commissioner of Central Excise Commissionerate.

---Appellant

Vs.

M/s Sunshine Steel Corporation.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Anil Kumar Sharma, Advocate
for the appellant.

Mr. Jagmohan Bansal, Advocate
for the respondent.

ORDER:

The Tribunal has reduced the penalty under Rule 96ZP(3) of the Central Excise Rules, 1944 for delay in deposit of duty due, to Rs.20,000/-, having regard to the facts and circumstances of the case.

In our judgment delivered on 3.8.2006 in CEA No.77 of 2005 (Commissioner, Central Excise Commissionerate, Ludhiana v. M/s K.C. Alloys & Steel Castings, Ludhiana), we have held that penalty under the said provision is not the minimum but is at the discretion of the authorities. The discretion, having been exercised in a given fact situation, cannot be held to be perverse.

No substantial question of law arises.

The appeal is dismissed.

(ADARSH KUMAR GOEL)
JUDGE

August 08, 2006
ashwani

(RAJESH BINDAL)
JUDGE